Author&Subject*Index*

TWELVE MONTHS ENDING DECEMBER 2003

(See key to page references on p. 774.)

ARNE, DARRELL V.
- ☐ Separating Personal and Business Goodwill. 03:346.

BERNSTEIN, PHYLLIS
- ☐ 25 Post-JGTRRA Tax Planning Strategies. 03:728.

BHIKHA, NAYAN
- ☐ Tax Shelter Temp. Regs. (Part I). 03:86. (Part II). 03:142.

BOUCHER, KAREN J.
- ☐ State & Local Taxes: Current Corporate Income Tax Developments. (Part I). 03:154. (Part II). 03:216.

BURTON, HUGHLENE A.
- ☐ Partners & Partnerships: Current Developments. 03:100.
- ☐ S Corporations: Current Developments. (Part I). 03:620. (Part II). 03:686.

CHAMBERS, VALRIE
- ☐ Tax and Pension Claims in Bankruptcy. (Part I). 03:481. (Part II). 03:556.

CHRISTENSEN, ANNE L.
- ☐ Accountable Plans, Reimbursements and Per-Diem Allowances. (Part I). 03:408. (Part II). 03:490.

CHRISTENSEN, JO ANN
- ☐ Income Averaging for Farmers. 03:211.

CHUI, YIDAN
- ☐ Corporations & Shareholders: Significant Recent Developments. 03:42.

DEGEORGIO, THOMAS J.
- ☐ Tax and Pension Claims in Bankruptcy. (Part I). 03:481. (Part II). 03:556.

EIDE, BARBARA J.
- ☐ Circular 230 Final Regs. (Part I). 03:26. (Part II). 03:96.

ELLENTUCK, ALBERT B.
- ☐ For "Case Study," see the cover of each issue.

EMILIAN, JIM
- ☐ Tax Shelter Temp. Regs. (Part I). 03:86. (Part II). 03:142.
- ☐ Tax Shelter Final Regs. 03:338.

ENGLEBRECHT, TED D.
- ☐ Income Averaging for Farmers. 03:211.

GARDNER, JOHN C.
- ☐ Circular 230 Final Regs. (Part I). 03:26. (Part II). 03:96.

GOODMAN, GEORGE
- ☐ A Practical Guide to Sarbanes-Oxley. (Part I). 03:604. (Part II). 03:670.

HAMILL, JAMES R.
- ☐ Separating Personal and Business Goodwill. 03:346.

HEGT, RONALD J.
- ☐ JGTRRA Cuts Rates, Increases Some Deductions and Credits. 03:542.

JACKSON, GEORGE, III
- ☐ Buy-Sell Agreements—An Invaluable Tool. (Part I). 03:200. (Part II). 03:284.

JACOBS, VERNON K.
- ☐ Reporting Common Foreign Transactions of U.S. Clients. 03:732.

KARLINSKY, STEWART S.
- ☐ S Corporations: Current Developments. (Part I). 03:620. (Part II). 03:686.

KENNY, WILLIAM J.
- ☐ Accountable Plans, Reimbursements and Per-Diem Allowances. (Part I). 03:408. (Part II). 03:490.

KNOEPFLE, TERRY W.
- ☐ Medicaid Eligibility Rules. (Part I). 03:276. (Part II). 03:354.

KRUMWIEDE, TIM
- ☐ Purchasing, Leasing and Developing Software. (Part I). 03:404. (Part II). 03:486.

LAFFIE, LESLI S.
- ☐ For "News Notes," see the cover of each issue.

LANGE, JAMES
- ☐ Cascading IRA Beneficiaries. 03:34.

MALONEY, DAVID M.
- ☐ Buy-Sell Agreements—An Invaluable Tool. (Part I). 03:200. (Part II). 03:284.

MENDELSON, DAN L.
- ☐ Tax Shelter Temp. Regs. (Part I). 03:86. (Part II). 03:142.
- ☐ Tax Shelter Final Regs. 03:338.

NAKAMOTO, KELLY
- ☐ Sourcing Income from Internet Transactions. 03:206.
- ☐ Internet Transactions and PE Issues. 03:272.

NAVEED, FARO
- ☐ Sourcing Income from Internet Transactions. 03:206.
- ☐ Internet Transactions and PE Issues. 03:272.

O'DRISCOLL, DAVID
- ☐ For "Tax Trends," see the cover of each issue.

Author&Subject*Index*

TWELVE MONTHS ENDING DECEMBER 2003

(See key to page references on p. 774.)

ARNE, DARRELL V.
- ☐ Separating Personal and Business Goodwill. 03:346.

BERNSTEIN, PHYLLIS
- ☐ 25 Post-JGTRRA Tax Planning Strategies. 03:728.

BHIKHA, NAYAN
- ☐ Tax Shelter Temp. Regs. (Part I). 03:86. (Part II). 03:142.

BOUCHER, KAREN J.
- ☐ State & Local Taxes: Current Corporate Income Tax Developments. (Part I). 03:154. (Part II). 03:216.

BURTON, HUGHLENE A.
- ☐ Partners & Partnerships: Current Developments. 03:100.
- ☐ S Corporations: Current Developments. (Part I). 03:620. (Part II). 03:686.

CHAMBERS, VALRIE
- ☐ Tax and Pension Claims in Bankruptcy. (Part I). 03:481. (Part II). 03:556.

CHRISTENSEN, ANNE L.
- ☐ Accountable Plans, Reimbursements and Per-Diem Allowances. (Part I). 03:408. (Part II). 03:490.

CHRISTENSEN, JO ANN
- ☐ Income Averaging for Farmers. 03:211.

CHUI, YIDAN
- ☐ Corporations & Shareholders: Significant Recent Developments. 03:42.

DEGEORGIO, THOMAS J.
- ☐ Tax and Pension Claims in Bankruptcy. (Part I). 03:481. (Part II). 03:556.

EIDE, BARBARA J.
- ☐ Circular 230 Final Regs. (Part I). 03:26. (Part II). 03:96.

ELLENTUCK, ALBERT B.
- ☐ For "Case Study," see the cover of each issue.

EMILIAN, JIM
- ☐ Tax Shelter Temp. Regs. (Part I). 03:86. (Part II). 03:142.
- ☐ Tax Shelter Final Regs. 03:338.

ENGLEBRECHT, TED D.
- ☐ Income Averaging for Farmers. 03:211.

GARDNER, JOHN C.
- ☐ Circular 230 Final Regs. (Part I). 03:26. (Part II). 03:96.

GOODMAN, GEORGE
- ☐ A Practical Guide to Sarbanes-Oxley. (Part I). 03:604. (Part II). 03:670.

HAMILL, JAMES R.
- ☐ Separating Personal and Business Goodwill. 03:346.

HEGT, RONALD J.
- ☐ JGTRRA Cuts Rates, Increases Some Deductions and Credits. 03:542.

JACKSON, GEORGE, III
- ☐ Buy-Sell Agreements—An Invaluable Tool. (Part I). 03:200. (Part II). 03:284.

JACOBS, VERNON K.
- ☐ Reporting Common Foreign Transactions of U.S. Clients. 03:732.

KARLINSKY, STEWART S.
- ☐ S Corporations: Current Developments. (Part I). 03:620. (Part II). 03:686.

KENNY, WILLIAM J.
- ☐ Accountable Plans, Reimbursements and Per-Diem Allowances. (Part I). 03:408. (Part II). 03:490.

KNOEPFLE, TERRY W.
- ☐ Medicaid Eligibility Rules. (Part I). 03:276. (Part II). 03:354.

KRUMWIEDE, TIM
- ☐ Purchasing, Leasing and Developing Software. (Part I). 03:404. (Part II). 03:486.

LAFFIE, LESLI S.
- ☐ For "News Notes," see the cover of each issue.

LANGE, JAMES
- ☐ Cascading IRA Beneficiaries. 03:34.

MALONEY, DAVID M.
- ☐ Buy-Sell Agreements—An Invaluable Tool. (Part I). 03:200. (Part II). 03:284.

MENDELSON, DAN L.
- ☐ Tax Shelter Temp. Regs. (Part I). 03:86. (Part II). 03:142.
- ☐ Tax Shelter Final Regs. 03:338.

NAKAMOTO, KELLY
- ☐ Sourcing Income from Internet Transactions. 03:206.
- ☐ Internet Transactions and PE Issues. 03:272.

NAVEED, FARO
- ☐ Sourcing Income from Internet Transactions. 03:206.
- ☐ Internet Transactions and PE Issues. 03:272.

O'DRISCOLL, DAVID
- ☐ For "Tax Trends," see the cover of each issue.

PARKER, FREDERICK R., JR.
☐ Inflation-Indexed Debt Instruments. 03:414.
POSEY, CLYDE
☐ Income Averaging for Farmers. 03:211.
SCHNEIDER, MARK A.
☐ Corporations & Shareholders: Significant Recent Developments. 03:42.
SMITH, BLAKE T.
☐ Navigating the Revised Gift Tax Return. 03:738.
STARA, NANCY J.
☐ Is It Wages? 03:148.
SUSSMAN, DAVID A.
☐ The Private Investment Partnership—Investor, Trader or Dealer? 03:612.
VINES, TIMOTHY W.
☐ Inflation-Indexed Debt Instruments. 03:414.
WAGENBACH, PAUL
☐ Employee Benefits & Pensions: Current Developments. (Part I). 03:678. (Part II). 03:745.
WALKER, DEBORAH
☐ Employee Benefits & Pensions: Current Developments. (Part I). 03:678. (Part II). 03:745.
WHITLOCK, BRIAN T.
☐ Significant Recent Developments in Estate Planning. 03:548.
WILLEY, SUSAN L.
☐ Circular 230 Final Regs. (Part I). 03:26. (Part II). 03:96.
WILLIAMSON, DONALD T.
☐ Sourcing Income from Internet Transactions. 03:206.
☐ Internet Transactions and PE Issues. 03:272.
WITNER, LARRY
☐ Purchasing, Leasing and Developing Software. (Part I). 03:404. (Part II). 03:486.

D.C. Currents

PURCELL, THOMAS J., III
☐ TEC Initiatives. 03:106.
☐ TEC Initiatives. 03:288.
☐ TEC Initiatives. 03:497.
☐ TEC Initiatives. 03:693.

On the Bookshelf

FINK, PHILIP R.
☐ March 03:168.
☐ June 03:371.
☐ September 03:573.
☐ December 03:760.

Personal Financial Planning

GOODFRIEND, KAREN
☐ NQSO Strategies—Avoiding Past Mistakes. 03:627.
HOLTZ, JOAN C.
☐ FLP Issues and Opportunities. 03:223.
LEWIS, ALEV T.
☐ Planning in Turbulent Times: IDITs. 03:48.
McBRIDE, GARY R.
☐ NQSO Strategies—Avoiding Past Mistakes. 03:627.
SCHULMAN, MICHAEL DAVID
☐ Taxation of Older Adults. 03:421.

State & Local Taxes

NAGHAVI, FARANAK
☐ June 03:364.
☐ September 03:566.
☐ December 03:755.
BOUCHER, KAREN J.
☐ State Laws and Legislation Disallowing Certain Intercompany Expenses. 03:566.
FISHMAN, MARK
☐ Legislation and Audits: Changing Trends? 03:755.
HAFFIELD, SUSAN
☐ Streamlined Sales Tax: Accomplishments and Outlook. 03:364.
HOGROIAN, FERDINAND
☐ Streamlined Sales Tax: Accomplishments and Outlook. 03:364.
McCOWN, JOHN
☐ State Laws and Legislation Disallowing Certain Intercompany Expenses. 03:566.
NICOLAS, KARL
☐ Legislation and Audits: Changing Trends? 03:755.

Tax Clinic

BAKALE, ANTHONY
☐ August 03:451.
BECK, ALLEN M.
☐ October 03:585.
KAUTTER, DAVID J.
☐ January 03:7.
KOPPEL, MICHAEL D.
☐ December 03:715.
LERMAN, JERRY L.
☐ April 03:186.
MADDEN, DAVID
☐ June 03:311.
OCHSENSCHLAGER, THOMAS, P.
☐ February 03:67.
O'CONNELL, FRANK J., JR.
☐ September 03:521.
PACKARD, PAMELA
☐ May 03:252.
REILLY, KEVIN F.
☐ November 03:651.
SAIR, EDWARD A.
☐ March 03:127.
SMITH, ANNETTE B.
☐ July 03:387.

Tax Education

NELLEN, ANNETTE
☐ May 03:290.
☐ August 03:500.
☐ November 03:695.
DENNIS-ESCOFFIER, SHIRLEY
☐ Preparing Students for the New CPA Examination. 03:108.
McGILL, GARY A.
☐ Case Study: The JCT's Enron Report Sheds Light on the Book vs. Tax Debate. 03:500.
NEWMARK, RICHARD I.
☐ The Introductory Tax Course Revisited. 03:695.
OUTSLAY, EDMUND
☐ Case Study: The JCT's Enron Report Sheds Light on the Book vs. Tax Debate. 03:500.
PURCELL, THOMAS J., III
☐ Preparing Students for the New CPA Examination. 03:108.
RUBIN, JANE
☐ Preparing Students for the New CPA Examination. 03:108.
THOMPSON, STEVEN C.
☐ Using Technology to Teach Nontraditional Students. 03:290.

TOTTEN, JEFFREY C.
☐ Preparing Students for the New CPA Examination. 03:108.

Tax Practice & Procedures
ELY, MARK H.
☐ January 03:51.
☐ April 03:226.
☐ July 03:426.
☐ October 03:632.
BAUMAN, CHRISTINE C.
☐ EIC Verification Initiative. 03:427.
BLAIR, RONALD J.
☐ Recovering Litigation and Administrative Costs. 03:426.
BRENNAN, JAMES
☐ The High Cost of Subsidized Eating Facilities and Employees Eating In. 03:228.
BUSCHEL, STEPHEN R.
☐ The "New" IRS Audits. 03:632.
CHASSMAN, NANCY
☐ The High Cost of Subsidized Eating Facilities and Employees Eating In. 03:228.
DOLAN, MICHAEL P.
☐ IRS Resumes K-1 Matching Program. 03:232.
DOUGHERTY, JIM
☐ LMSB Realignment. 03:51.
DREYER, TIMOTHY
☐ The Many Faces of Dispute Resolution. 03:430.
☐ The New Look of IRS Appeals. 03:230.
FAUST, RONA
☐ LMSB Realignment. 03:51.
☐ The New Look of IRS Appeals. 03:230.
FRISHMAN, DEBORAH L.
☐ Amnesty for Offshore Tax Evaders. 03:226.
MONACO, JOHN J.
☐ The Many Faces of Dispute Resolution. 03:430.
PARKER, KENNETH M.
☐ Common Pitfalls in Information Reporting. 03:634.
ROSENBERG, JACK N.
☐ Amnesty for Offshore Tax Evaders. 03:226.
TAYLOR, FRANK
☐ OIC Final Regs. Issued. 03:52.
☐ Administrative Appeal Rights in Innocent Spouse Cases. 03:634.
TURNER, TOM
☐ Common Pitfalls in Information Reporting. 03:634.
WELTY, TODD
☐ Tax Shelter Transactions: To Amend or Not to Amend? 03:428.

Tax Practice Management
HOLUB, STEVEN F.
☐ March 03:163.
☐ June 03:361.
☐ September 03:563.
☐ December 03:751.
MUIRHEAD, T. CHRIS
☐ December 03:751.
GROOMS, W.M.
☐ SOL on Tax Refunds. 03:163.
PUCKETT, ANN MOORE
☐ AICPA Tax Division Annual CD. 03:751.
TOTSCH, MELISSA W.
☐ Knowledge Sharing Is a Change-Management Exercise. 03:361.
ZOLLARS, EDWARD K.
☐ AICPA Online Tax Resources. 03:563.

SubjectIndex

Accounting Methods & Periods

Advance payments. 03:313.
Disputed invoices. 03:170, 330.
Inventory
  UNICAP simplified method. 03:67.
  vehicle-parts cost. 03:127.
MACRS, property classification. 03:296.
Nonaccrual experience method. 03:311.

Agriculture

Income averaging. 03:211.
Sod and nursery farms. 03:585.

Bankruptcy & Insolvency

Tax and pension claims. 03:481, 556.
Tax Court jurisdiction. 03:314.

Charitable Contributions

Conservation contributions. 03:521.
Donations to agent. 03:4.
Patents. 03:389.

Consolidated Returns

Anti-loss duplication regs. 03:7.
Attribute reductions from discharge of debt. 03:128.
Intercompany debt cancellation. 03:390.
Inventory methods. 03:12.
WorldCom's NOLs. 03:603.

Corporations & Shareholders

AMT
  depreciation adjustment. 03:54.
  small corporation exemption. 03:587.

Basis shifting. 03:13.
Buy-sell agreements. 03:200, 284.
D reorganizations. 03:319.
Goodwill, personal vs. business. 03:346.
Investment company provisions. 03:392.
Liquidation-reincorporation doctrine. 03:316.
Mergers
  disregarded entities. 03:253.
  SMLLCs. 03:186.
PSC, unreasonable compensation. 3:187.
Recent developments. 03:42.
Sec. 341 repeal. 03:449.
Sec. 351(g), preferred stock boot. 03:318.
Sec. 355
  expansion vs. acquisition. 03:252.
  prearranged stock transfers. 03:507.
  rulings procedure. 03:449.
Step transactions. 03:715.

Credits Against Tax

New markets tax credit. 03:451.
R&E credit. 03:254.
  contract research. 03:556.
  employment-related credits. 03:651.
  Form 6765. 03:588.
  software enhancements. 03:508.

Depreciation

Bonus depreciation
  post-JGTRRA. 03:594, 649.
  temp. regs. 03:716.
Change in use. 03:653.
Covenants not to compete. 03:510.
Goodwill. 03:68.
Luxury automobile regs. 03:592, 718.
Method changes. 03:524.
Mid-quarter convention, election out. 03:574.
Real estate recapture. 03:654.
Rotable spare parts. 03:395.

Employee Benefits & Pensions

Blackout rules. 03:15.
Bonus arrangements. 03:396.
Current developments. 03:678, 745.
Deemed IRAs. 03:518.
Defined benefit plans. 03:256.
EAPs. 03:570.
Employer benevolent fund administration. 03:453.
Health insurance, reimbursements of pre-tax contributions. 03:257.
ISOs. 03:449, 765.
NQSOs, compensation deduction. 03:655.
Pension preservation. 03:448.
Sec. 412(i) plans. 03:526.
SESOPs. 03:519, 526.
Stock options, listed transactions. 03:582.

Estates, Trusts & Gifts

AICPA webcasts. 03:583.
Cascading IRA beneficiaries. 03:34.
FLPs. 03:69, 191, 271, 368.
Form 709 GST changes. 03:738.
GRATs
  contingent spousal annuity. 03:297.
  invalid regs. 03:712.
GST tax, planning opportunities. 03:527.
IRA rollovers from trusts. 03:236.
Life insurance trusts. 03:258.
Low-interest-rate planning strategies. 03:595.
Recent developments. 03:548.
Revocable trust, electing to treat as part of estate. 03:455.
Trusts, self-dealing. 03:16.
Valuation
  IRA discounts. 03:64.
  lottery payments. 03:702.

Excise Taxes

Communications tax. 03:16.

Exempt Organizations

Car donation program. 03:70.
Excess
  benefit transactions. 03:260.
  capital losses. 03:133.
Political organizations, tax reporting. 03:261.
Self-dealing. 03:17.

Expenses

Business
  abandoned transactions. 03:115.
  accountable plans. 03:408, 490.
  asbestos removal. 03:298.
  capitalize vs. expense. 03:72, 262.
    intangibles. 03:114.
    loan origination costs. 03:530.
    roof repairs. 03:459.
  cooperative advertising reimbursements. 03:321.
  customs duties. 03:398.
  electronic receipts. 03.237.
  global settlement payments. 03:596.
  home office. 03:719.
  LILO transactions. 03:17.
  private jets. 03:462.
  reasonable compensation. 03:599.
  software costs. 03:404, 486.
  SUVs. 03:583.
  warrants issued to customers. 03:657.
Interest, see "Interest Income & Expense."
Special schools. 03:458.

Foreign Income & Taxpayers

Branch transactions. 03:648.
Corporate
  inversion planning. 03:468.
  reporting requirements. 03:74.
Expatriation. 03:184, 326.
Foreign
  sale of U.S. partnership interest. 03:264.
  trust information reporting. 03:448.
FTCs. 03:184.
Hybrid entities, payments to related foreign interest holder. 03:134.
Internet transactions. 03:206, 272.
Iraq. 03:660.
JGTRRA, dividend rate eligibility. 03:719.
Mutual fund regs. 03:184.
Nonfilers. 03:659.
PFICs
  and CFCs. 03:328.
  indirect ownership. 03:324.
Reporting international transactions. 03:732.
Tax havens. 03:469.

U.S.
bank-deposit interest paid to NRA. 03:134.
residency planning. 03:75.

Gains & Losses

Abandonment loss. 03:115.
Assignment of income. 03:22.
Hedges of debt instruments. 03:137.
Home sale, Sec. 121 regs. 03:265.
Installment sales and depreciation recapture. 03:434.
Like-kind exchanges
qualified intermediary. 03:64, 78.
vehicle dealers. 03:20.
Marital-related stock redemptions. 03:266.
Mark-to-market rules. 03:408.
NOLs
JGTRRA's effects. 03:662.
specified liability losses. 03:574.
PALs, real estate professionals. 03:720.
Personal guaranty. 03:193.
Royalties. 03:399.
Straddle transactions. 03:21.

Gross Income

Accrual of tax refunds. 03:268.
Contingent attorney's fee awards. 03:238.
Disputed invoices. 03:330.
DOI income. 03:333.
Employee settlement proceeds. 03:471.
Insurance agency termination payments. 03:639.
Medical expenses, reimbursements. 03:56.
Per-diem allowances. 03:115.
Refundable deposits. 03:79.

Individuals

Alimony recapture. 03:166.
JGTRRA planning
for AMT. 03:600.
strategies. 03:728.
Coverdell ESAs. 03:268.
Inflation adjustments. 03:713.
factors. 03:5.
Medicaid eligibility rules. 03:276, 354.
Medical expenses
egg donation costs. 03:5.
funding mechanisms. 03:664.
Personal residence, Sec. 121 exclusion. 03:265, 640.
Sec. 529 plans. 03:698.
Split-dollar life insurance. 03:479.

Interest Income & Expense

Contingent convertible bonds. 03:137.
Inflation-indexed debt instruments. 03:414.
Qualified residence debt, election out. 03:668.
Uniform capitalization rules. 03:171.
Warrants, debt issued with. 03:666.

Legislation

Community Renewal Tax Relief Act of 2000. 03:451.
Economic Growth and Tax Relief Reconciliation Act of 2001. 03:548.
Fairness, Simplification and Competitiveness for American Business Act of 2003. 03:384.
Individual and Small Business Tax Simplification Act of 2003. 03:308.
Job Creation and Worker Assistance Act of 2002. 03:312, 716.
Jobs and Growth Tax Relief Reconciliation Act of 2003. 03:449, 494, 542, 583, 594, 600, 620, 649, 662, 716, 719, 728.
Sarbanes-Oxley Act. 03:42, 288, 604, 670.
Victims of Terrorism Tax Relief Act of 2001. 03:65, 453.

LLCs & LLPs

Sec. 465 and DROs. 03:271.
Self-employment tax. 03:532.

Miscellaneous

Hiring disabled workers. 03:65.

Partners & Partnerships

Amending a partnership return. 03:534.
Basis rules. 03:251.
Disguised sales. 03:334.
FLPs. 03:271.
Liquidating distributions. 03:637.
Partnership interests, options to acquire, noncompensatory. 03:336.
Private investment partnerships. 03:612.
Securities partnerships. 03:473.
Tax-shelter shams. 03:174.

Passive Activities

Trusts and material participation. 03:436.

Pensions

See "Employee Benefits & Pensions."

Personal Financial Planning

FLPs. 03:223.
IDITs. 03:48.
NQSO strategies. 03:627.
Taxation of older adults. 03:421.

Practice & Procedures

Accuracy penalty defenses. 03:125.
AICPA online tax resources. 03:563.
Amortizing organization costs. 03:112.
Circular 230 final regs. 03:26, 96.
Current developments. 03:100.
EFTPS upgrade. 03:518.
Elderly clients. 03:519.
EIC verification. 03:427.
Information reporting. 03:634.
Innocent spouse, administrative appeals. 03:632.
Litigation and administrative costs. 03:426.
Offers in compromise. 03:4, 52, 703.
Offshore voluntary compliance program. 03:226, 228, 308.
Refund checks. 03:713.
Sarbanes-Oxley. 03:604, 670.
Tax shelters
avoiding penalty. 03:428.
confidential transactions. 03:648.
exempt transactions. 03:200.
final regs. 03:338.
IRS initiatives. 03:309.
tax-accrual workpapers. 03:309.
temp. regs. 03:86, 142.
TEC initiatives. 03:106, 288, 497, 693.

Practice Management

AICPA annual CD. 03:751.
Knowledge management. 03:361.
Practice aids. 03:449.
SOL on tax refunds. 03:163.

Procedure & Administration

Accuracy-related penalties. 03:400.
Adequate disclosure. 03:57, 185.
Audit
  initiatives. 03:195.
  tax-accrual workpapers. 03:309.
Burden-of-proof. 03:193.
"Check-the-box" election, late, relief. 03:24.
Collection actions, unlawful. 03:251.
Dispute resolution procedures. 03:430.
EINs. 03:449.
Electronic
  filing. 03:250.
  subscriptions. 03:125.
Employee classification relief. 03:438.
Employment tax, employee settlements. 03:240.
Estimated tax, additions to tax. 03:372.
Foreign bank account transactions, reporting. 03:185.
Information reporting, attorneys. 03:722.
Innocent spouse. 03:240, 372, 385, 600.
IRS
  mailing addresses. 03:250.
  Office of Appeals. 03:230.
K-1 matching program. 03:232.
Late-election procedures. 03:401.
LMSB realignment. 03:51.
National issues update. 03:33.
Offers in compromise. 03:4, 52, 703.
Office of professional responsibility. 03:125.
OIC user fee. 03:582.
Overpayment SOL. 03:124.
Payroll taxes
  royalties. 03:723.
  severance pay. 03:80.
  wages, in general. 03:148.
Refund
  claim SOL. 03:197.
  Saturday, Sunday or legal holiday. 03:511.
Responsible person. 03:301.
SFRs, bankruptcy discharge. 03:724.
Tax Court, equivalent hearing. 03:57.
Worker classification. 03:176.

Real Estate

REITs. 03:766.

S Corporations

Current developments. 03:620, 686.
Distributions and state withholding payments. 03:713.
ESOPs. 03:197.
Elections
  guide. 03:540.
  late election relief. 03:440.
ENPI. 03:762.
Fringe benefits. 03:293.
Investment income. 03:535.
Postliquidation payments on guaranteed loans. 03:505.
Self-employment tax. 03:80.

Special Industries

Insurance arrangements. 03:25.

State & Local Taxes

Corporate income tax developments. 03:154, 216.
Intangible property. 03:83, 725.
Intercompany expenses. 03:566.
Legislation and audits, changing trends. 03:755.
LLPs. 03:198.
Passthrough entities, nonresident owners. 03:602, 713.
Pennsylvania capital stock tax. 03:82.
P.L. 86-272. 03:477.
Streamlined sales-tax project. 03:363.
Use tax automation. 03:536.
Voluntary disclosure. 03:538.

Tax Education

Enron report. 03:500.
Introductory tax course. 03:695.
Technology and nontraditional students. 03:290.
Uniform CPA examination. 03:108.

Tax Policy

JCT Enron reports. 03:185.

Tax Technology

Web-based tax resources. 03:140.

Key to Page References

PAGES	ISSUE	PAGES	ISSUE
03:1–60	January 2003	03:381–444	July 2003
03:61–120	February 2003	03:445–512	August 2003
03:121–180	March 2003	03:513–576	September 2003
03:181–244	April 2003	03:577–644	October 2003
03:245–304	May 2003	03:645–708	November 2003
03:305–380	June 2003	03:709–776	December 2003

The contents of *The Tax Adviser* from the date of inception (January 1970) through December 1991 are indexed in the *Accountant's Index*, a publication of the American Institute of Certified Public Accountants, and in the online database *Accountants*, available on the Orbit Search Service System. From January 1992 on, the contents are indexed in *Accounting and Tax Database/Index*, available online on Dialog, File 485, a product of UMI/Data Courier.